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Employment Taxes for Household Employers

For Wages Paid in 1991

Important Changes

New wage maximums and tax rates for social security taxes. In 1990, the tax rate for social security taxes was 7.65% for both the employee and the employer (a total of 15.3%) on wages up to $51,300. The 7.65% tax consisted of 6.2% for social security (old-age, survivors, and disability insurance) and 1.45% for Medicare (hospital insurance).

For 1991, the tax rate remains at 7.65% for both the employee and the employer (a total of 15.3%), but the maximum wages subject to the social security portion increase to $53,400. Also, the maximum wages subject to the Medicare portion increase to $125,000.

Federal unemployment (FUTA) tax rate. The gross FUTA tax rate remains at 6.2% through 1991.

Introduction

If you hire someone to perform household services, you may be an employer. Employers have certain responsibilities that other taxpayers do not. The chart below shows the major tax responsibilities of employers.

This publication discusses the employer's responsibility for these taxes. It also discusses reporting requirements and recordkeeping. Additional information may be found in Publication 15 (Circular E), *Employer's Tax Guide*, and Publication 937, *Business Reporting*.

All employers must have an employer identification number (EIN). This is not the same as your social security number. If you are an employer but do not have an employer identification number, you should apply for one by filing Form SS-4, *Application for Employer Identification Number*. You can get this form at Internal Revenue Service or Social Security Administration offices, or by calling the toll-free number shown below.

Free publications and forms. If you need information on a subject not covered in this publication, you may check our other free publications. To order publications and forms, call our toll-free telephone number 1-800-TAX-FORM (1-800-829-3676) or write to the IRS Forms Distribution Center for your area as shown in the income tax package.

Who Are Household Employers?

You are a household employer if you have household employees (also called domestic workers). If the individuals who work for you are self-employed, you are not liable for any of the taxes

If You Are A Household Employer

You are subject to:	If:
Social Security Taxes (FICA)	You pay cash wages of $50 or more to any employee in a calendar quarter. File Form 942, *Employer's Quarterly Tax Return for Household Employees*, each quarter and Form W-2, *Wage and Tax Statement*, at the end of the year.
Federal Income Tax Withholding	Your employee asks you to withhold income tax and you agree. The employee must complete Form W-4, *Employee's Withholding Allowance Certificate*. File Form 942 each quarter and Form W-2 at the end of the year.
Federal Unemployment Tax (FUTA)	You pay cash wages of $1,000 or more in a calendar quarter during this year or last year. File Form 940 or Form 940-EZ, *Employer's Annual Federal Unemployment (FUTA) Tax Return*, at the end of the year.
Advance Payment of Earned Income Credit	Your employee gives you Form W-5, *Earned Income Credit Advance Payment Certificate*. File Form 942 each quarter and Form W-2 at the end of the year. Give Notice 797, *Notice of a Possible Federal Tax Refund Due to the Earned Income Credit (EIC)*, to all employees who may be eligible.

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discussed in this publication. Self-employed persons are in business for themselves. Those whose business it is to provide lawn care to a number of homeowners, using their own tools and helpers as they feel is necessary, would not be employees of any of the homeowners. People who work for you in your trade or business are not household employees. Some examples of workers who may be household employees are:

- Babysitters
- Butlers
- Caretakers
- Cooks
- Drivers
- Gardeners
- Housekeepers
- Maids.

Who is an employee? If a worker performs services that are subject to your will and control, as to both ***what*** must be done and ***how*** it must be done, that worker is your employee. It does not matter if you exercise this control as long as you have the ***legal right*** to control both the method and result of the services.

It does not matter if you call an employee something else, such as an independent contractor. It also does not matter if the person works full time or part time.

Two of the usual characteristics of an employer are that he or she:

1) Has the right to discharge the employee, and
2) Supplies the employee with tools and a place to work.

Example. You pay a worker to care for your child and clean your house while you are away from home. You have the right to tell the worker what needs to be done and how you want it done. The worker is your employee.

Agencies. Generally, workers you employ through an agency are not your employees if the agency is responsible for who does the work and how it is done.

A babysitter you get through a placement agency to come to your home to care for your child is not your employee if the agency sets and collects the fee, pays the sitter, and exercises control over the sitter, such as providing rules of conduct and appearance and requiring regular reports from the sitter.

But, if you get a babysitter from a list provided by an agency or association that merely provides the list and does not regulate the hours of work, collect the pay, or set the standards and methods of work, the sitter you hire may be your employee.

Example. Anna Jordan, a parent, used such a list to hire Betty Shore to sit for her child and do some light housework. Betty works 4 days a week in Anna's home. She follows specific instructions given to her by Anna, regarding household and baby care duties. Household equipment and supplies are provided by Anna. She is paid directly by Anna. Betty is Anna's employee.

Family members. Social security and federal unemployment taxes do not apply to household services performed by your spouse or by your child under age 21. Federal unemployment tax does not apply to wages paid to your parents for household services. However, social security taxes ***do*** apply to wages you pay to your parents for household services if:

1) Your parents care for your child who lives with you and is under age 18 or requires adult supervision for at least 4 continuous weeks in a calendar quarter due to a mental or physical condition, and
2) Your parents care for your child because you are divorced and have not remarried, widowed, or married to a person whose physical or mental condition prevents him or her from caring for your child.

Social Security Taxes (FICA)

The Federal Insurance Contributions Act (FICA) provides for a federal system of old age, survivors, disability, and hospital insurance. This system is financed through social security taxes, also known as FICA taxes. In 1990, the tax rate for social security taxes was 7.65% for both the employee and the employer (a total of 15.3%) on wages up to $51,300. The 7.65% tax consisted of 6.2% for social security (old-age, survivors, and disability insurance) and 1.45% for Medicare (hospital insurance).

For 1991, the tax rate remains the same, but the maximum wages subject to the social security portion increases to $53,400. Also, the maximum wages subject to the Medicare portion increases to $125,000.

You are subject to social security taxes if you pay a household employee cash wages of $50 or more during a calendar quarter for household work in or around your private residence. The $50 applies separately to each employee. You, as an employer, must withhold the employee's share of social security taxes from wages, and you must pay an equal amount from your own funds.

Wages subject to social security taxes. Social security taxes apply only to cash wages paid to household employees who meet the $50 per quarter test. Checks, money orders, etc., are the same as cash. It does not matter whether the payments are based on the hour, day, week, month, or year.

The value of food, lodging, clothes, bus tokens, and other noncash items given to household employees is not subject to social security taxes. Cash given in place of these items is subject to the tax. All wages subject to the taxes should be entered in boxes 12 and 14 on the employee's Form W–2 and line 1 of Form 942.

Amount of tax. The tax rate for 1991 for both you and your employee is 7.65%. This means that from each wage payment you make in 1991, up to the maximums noted earlier, you should withhold 6.2% for social security tax and 1.45% for Medicare tax. You can use the 1991 Tables at the end of this publication to figure the proper amount to withhold. You match these amounts with your own contribution of 6.2% and 1.45%, or 7.65%, of your employee's wages. The total tax in 1991 is 15.3%.

If you did not withhold (or withheld too much or too little) FICA taxes, you should withhold the additional FICA taxes from a later payment to the same employee, or if you withheld too much tax, you should repay the employee. If, after filing Form 942 (or Form W–2), you find that you have made an error, see the instructions for Form 942 on correcting mistakes.

You may pay the employee's share of the social security taxes if you want to. If you do not withhold social security taxes from the employee, you, as the employer, are liable to pay the tax. Any part of the employee's share you pay is considered additional income to the employee. You must include the additional amount in box 10 of the employee's Form W–2, but do not count it as cash wages for social security or Medicare purposes, and do not include it in boxes 12 and 14 of Form W–2. You must also include in boxes 11 and 15 of Form W–2 the employee's share of the social security taxes you paid, even though the tax was not actually withheld.

Hiring a new employee. When you hire a household employee, keep a record of the name and social security number exactly as they appear on the employee's social security card. If the name shown on the card is different from the name the employee uses, tell the employee to contact a Social Security office and get a new card. If your employee does not have a social security number, you should tell the employee to apply for one on Form SS–5, *Application for a Social Security Card*, at the nearest Social Security office.

Reporting social security taxes. Report social security taxes on Form 942, *Employer's Quarterly Tax Return for Household Employees*, along with any federal income tax withheld. See the discussion on how to report under *Reporting Federal Income Tax Withholding and Social Security Taxes*, later.

Federal Income Tax Withholding

You do not have to withhold income tax on wages paid to a household employee for services performed in or about a private home, unless the employee asks for it and you agree to it. An employee who wants you to withhold from wages must give you a completed Form W–4, *Employee's Withholding Allowance Certificate*. If you agree to withhold the tax, you must withhold an amount from each payment based on Form W–4. Report the total amount withheld on line 5 of Form 942.

Any income tax withholding you pay for an employee without deducting it from the employee's wages is additional income subject to income and social security taxes. You must include it in boxes 10, 12, and 14 on the employee's Form W–2. You must also include it on line 1 of Form 942.

See Publication 15 (Circular E), *Employer's Tax Guide*, for federal income tax withholding tables and other information.

Wages subject to income tax withholding. If you are withholding tax for an employee, almost everything you pay or give your employee for work done is income from which tax must be withheld. Enter the total amount withheld in box 9 on the employee's Form W–2. Wages include:

- Salaries
- Vacation allowances
- Bonuses
- Meals (see exception below)
- Lodging (see exception below)
- Clothing
- Bus tokens
- Other noncash items.

Meals and lodging. The value of meals is not subject to income tax withholding if the meals are furnished for your convenience and on your premises. The value of lodging is not subject to withholding if the lodging is furnished for your convenience, on your premises, and you require the employee to live there. For example, if you hire a housekeeper, provide her with meals in your home, and require that she live in your home, do not withhold taxes on the value of the meals and lodging.

Figuring withholding. Figure withholding on gross wages before any deductions. See Publication 15 for withholding tables and detailed instructions.

Form W–4. Any employee who wants you to withhold federal income tax must give you a completed Form W–4, *Employee's Withholding Allowance Certificate*. You should get the Form W–4 on

or before the employee's first day of work. The certificate is in effect until the employee files a new one. If an employee gives you a new Form W–4, you must start using it no later than the first payroll period ending on or after 30 days from the date you receive it.

Reporting Federal Income Tax Withholding and Social Security Taxes

You must file a Form 942, *Employer's Quarterly Tax Return for Household Employees*, each quarter if:

1) You are liable for social security taxes, or
2) Your employee asked you to withhold federal income tax and you agreed.

You can get Form 942 from any IRS office or by calling the toll-free number shown earlier.

If you own a business as a sole proprietor, you may include your household employee on the Form 941, *Employer's Quarterly Federal Tax Return*, filed by your business. Do ***not*** include a household employee on a Form 941 that you file for a partnership or corporation.

If you own or operate a farm, report any household work performed for you on the farm by filing Form 943, *Employer's Annual Tax Return for Agricultural Employees*.

Filing Form 942. If it is time for you to file Form 942 and you have not already filed Form SS–4 to request an employer identification number, it is too late to use Form SS–4. Instead, write "NONE" in the space provided for the number on Form 942. The IRS will then assign you a number and send you a Form 942 each quarter. The Form 942 sent to you will be preprinted with your name, address, and employer identification number. If you have applied for an employer identification number but not yet received one, write "Applied for" in the space provided for the number. It is important that you keep a record of the employment taxes you pay and your employer identification number.

When to file. File starting with the first quarter in which you:

1) Pay wages subject to social security tax, or
2) Withhold any federal income tax.

Due Dates for Returns

Quarter	Ending	Due Date
Jan.–Feb.–Mar.	Mar. 31	Apr. 30
Apr.–May–June	June 30	July 31
July–Aug.–Sept.	Sept. 30	Oct. 31
Oct.–Nov.–Dec.	Dec. 31	Jan. 31

If the due date for filing a return falls on a Saturday, Sunday, or legal holiday, you may file the return on the first business day after that day.

The instructions on page 2 of Form 942 show where to send your return.

If you receive a Form 942 for a quarter when you did not pay any taxable wages, write "NONE" on line 8, sign, and return the form to the IRS.

Final return. If you do not expect to pay taxable wages in the future, check the box below line 8 on Form 942. If you start paying taxable wages again, notify the IRS.

Forms W–2 and W–3

You must give a completed Form W–2, *Wage and Tax Statement*, to each employee by January 31. If an employee stops working for you before the end of the year, give him or her Form W–2 any time after the employment ends but no later than January 31 of the following year. If the employee asks you for Form W–2 earlier, you must provide it within 30 days of his or her request or the final payment of wages, whichever is later.

The IRS will automatically send Forms W–2 and W–3 to you at the end of the year. By February 28, send Copy A of Forms W–2 with Form W–3, *Transmittal of Income and Tax Statements*, for the previous year to the:

Social Security Administration
Albuquerque Data Operations Center
Albuquerque, NM 87180

If you have only one employee, send only Form W–2.

If you file a final Form 942 before the end of the year, Forms W–2 and W–3 will not be sent to you. You must order them or pick them up at your nearest IRS office.

You may file Copy A of Form W–2 with the Social Security Administration and provide copies to your employee. You need not wait to do this until the following year. In this way, Forms W–2 and W–3 will be filed on time, thus avoiding any penalty later if you forget to file.

Federal Unemployment Tax (FUTA)

The state and federal unemployment tax systems pay unemployment compensation to workers who have lost their jobs. Most employers pay both a state and federal unemployment tax. However, even if you are exempt from the state tax, you must still pay the federal tax.

Total wages paid of $1,000 or more. If you pay a total of $1,000 or more in cash wages to your household employees in any calendar quarter this year or last year, you are liable for FUTA tax for all employees you have this year. However, FUTA does not apply to wages paid for household services to your spouse, your parents, or your children under 21 years old.

Amount of tax. The tax rate for 1991 is 6.2% of the first $7,000 of cash wages paid to each employee. However, you may take a credit against this tax for payments made into your state unemployment fund. This credit cannot be more than 5.4% of the wages that are subject to FUTA. But, credit for payments you make to the state after the due date for filing Form 940 cannot be more than 90% of the amount that would have been allowable if you had paid the state tax by the due date.

If you have made correct and timely payments to the state, your total FUTA tax will simply be the result of multiplying the total taxable wages (Form 940, Part I, line 5) by .008.

You, as the employer, must pay this tax. Do not collect or deduct it from your employee's wages.

State unemployment tax. When you hire a household employee, you should contact your state employment tax office for information on how to file the state tax return and for a state reporting number. The state will give you your experience rate to figure the tax you owe them.

Reporting and Paying FUTA Tax

The federal unemployment tax is reported on Form 940–EZ or Form 940. Form 940–EZ is a less complicated version of Form 940 and can be used by most household employers. You can use Form 940–EZ if you meet the following three requirements:

1) You paid state unemployment tax to only one state,
2) You paid all your state unemployment tax by the due date of Form 940–EZ, and
3) Your federal unemployment (FUTA) wages were also taxable for your state's unemployment tax.

If you do not meet these requirements, you must use Form 940 to report your federal unemployment taxes.

Forms 940–EZ and 940 cover one calendar year and are generally due one month after the year ends. However, you may have to make deposits of the tax before filing the return. Deposits are ***not*** required if you owe less than $100 in FUTA tax.

Deposits and due dates. If at the end of any calendar quarter, you owe, but have not yet deposited, more than $100 in FUTA tax for the year, you must make a deposit by the end of the next month. Deposit the FUTA tax in an authorized financial institution or the Federal Reserve Bank for your area. Do ***not*** mail the deposits directly to the IRS. Use Form 8109, *Federal Tax Deposit Coupon*, when making each deposit. You will receive a book of deposit coupons when you are assigned an employer identification number.

The due dates are shown in the following chart:

If your undeposited FUTA tax is more than $100 on:	Deposit the full amount by:
March 31	April 30
June 30	July 31
September 30	October 31
December 31	January 31

If the tax is $100 or less at the end of a quarter, you do not have to deposit it, but you must add it to the tax for the next quarter. Then, in the next quarter, if the total undeposited tax is more than $100, a deposit is required.

If a due date falls on a Saturday, Sunday, or legal holiday, it is postponed until the next business day.

Form 940–EZ or Form 940. To receive your first Form 940–EZ or Form 940, you must either go to your local IRS office or call the toll-free number shown earlier. Once you have filed your form, you will automatically be sent an addressed form near the end of the next year. If you do not receive it, however, you should obtain one in time to file it.

When to file. Normally, you must file Form 940–EZ or Form 940 by January 31. However, if you deposit the tax on time and in full, you have an extra 10 days, or until February 10, to file the return.

If you receive a Form 940–EZ or Form 940 and are not liable for FUTA tax, write "Not Liable" across the front and file the return after signing it. If you will not need to file the form in the future, write "Final" on the line above the signature line, sign, and send the return to the IRS.

Advance Payment of Earned Income Credit (EIC)

Generally, an employee who earns less than $21,245 in 1991 and supports a dependent child is eligible for the earned income credit. You must pay the earned income credit in advance to an eligible employee who requests it. Your employee makes the request by giving you a completed Form W–5, *Earned Income Credit Advance Payment Certificate*. Report any advance earned income credit you pay on Form W–2, box 8.

Making the payment. Each payday you make the advance payment to your employee from the social security taxes and withheld federal income taxes that you would otherwise pay to the IRS. You deduct the total advance payments you made during the quarter on line 7 of Form 942. Use the tables in Publication 15 to figure the amount of the advance payment.

Notifying employees. You must notify an employee that he or she may qualify for the earned income credit if the employee:

1) Does not claim "Exempt" on Form W–4, and
2) Does not have any federal income tax withheld.

You can meet this requirement by giving the employee a copy of Notice 797, *Notice of a Possible Federal Tax Refund Due to the Earned Income Credit (EIC)*, or the official IRS Form W–2, which contains the notification on the back of Copy C. It will be included with your fourth quarter Form 942, which is sent to you at the end of the year. If you do not receive it, you can get one at any IRS office or by calling the toll-free number shown earlier.

Recordkeeping

As an employer, you must keep all your records on employment taxes (including social security taxes, federal unemployment taxes, federal income tax withholding, and advance payment of earned income credit) for at least 4 years after the due date of the return or after the tax is paid, whichever is later.

Your records should contain:

- Your employer identification number,
- Copies of returns you have filed,
- Dates and amounts of any deposits or payments you made,
- Each employee's name, address, and social security number,
- Dates each employee was employed,
- Copies of each employee's withholding allowance certificate (Form W–4),
- Copies of each employee's Form W–5,
- Amount of social security tax collected for each payment and the date collected, and
- The reason why the wage payment and amount subject to FICA, FUTA, or federal income tax withholding are not equal, if applicable.

Examples

The following examples illustrate how to meet an employer's tax responsibilities. Filled-in forms that illustrate these examples are shown at the end of this publication.

Example 1: Social Security Taxes

On January 2, 1991, Mary Brown hires Helen Smith to clean her house once a week. She gives Helen specific instructions as to how and what work must be done. Mary pays Helen $35 for her day's work.

Because Mary pays at least $50 in cash wages each calendar quarter, she must file Form 942 for each quarter. Because she has never employed anyone before, Mary does not have an employer identification number. Mary calls and asks the IRS to send her a Form 942.

1) On Form 942 Mary enters her name, address, and ZIP code, or if these items were preprinted, makes any necessary corrections. She writes "March 31, 1991" in the space for the date the quarter ends and "NONE" in the space for showing her employer identification number.
2) Helen did not request that Mary withhold any federal income tax, so Mary makes no entry on line 5 of Form 942. Helen did not give Mary a completed Form W–5, so Mary made no advance earned income credit payments and has no entry for line 7 of Form 942.
3) Mary enters the total wages paid, $455 ($35 × 13 weeks), on lines 1 and 3 of Form 942. She enters the social security tax, $56.42 ($455 × 12.40%), on line 2. She then enters the Medicare tax, $13.20 ($455 × 2.90%), on line 4. She adds the amounts on lines 2 and 4, and enters $69.62 on lines 6 and 8.
4) Mary signs and dates the Form 942 and sends it with her check for $69.62 to the Internal Revenue Service Center for her state by April 30, 1991. Beginning with the second quarter, Mary receives her Forms 942 from the IRS automatically. These forms are preprinted with the employer identification number the IRS assigned to her. Forms W–2, W–3, and Notice 797 are automatically sent to Mary at the end of the year. Mary gives the Notice 797 to Helen.
5) Mary completes Form W–2 by entering her name, address, and ZIP code in box 2. In box 3, she writes or types the employer identification number the IRS assigned to her after she filed her first Form 942. Mary did not have to pay unemployment tax or withhold state income tax and, therefore, did not need to get a state reporting number. If she had one, she would enter it in box 4 of the Form W–2. Mary copies her employee's social security number in box 5. Because Mary had only one household employee during the year, she checks the "942 emp." box in box 6 of Form W–2. Mary made no payments of advance earned income credit, so she leaves box 8 blank. She enters $1,785 ($35 × 51 weeks) in boxes 10, 12, and 14 as the total wages paid during the year. Mary enters in box 11 the social security tax ($110.67) she withheld from her employee's pay. She enters the Medicare tax ($25.88) in box 15. Mary does not include the amount of social security tax that she, as the employer, paid. Mary enters her employee's name, address, and ZIP code in box 19. The other boxes on the form do not apply to Mary. She leaves them blank.

By January 31, 1992, Mary gives Helen Form W–2. Mary keeps Copy A of Form W–2 and by March 2, 1992, she sends it to the:

Social Security Administration
Albuquerque Data Operations Center
Albuquerque, NM 87180.

Mary sends all the forms on the page even though she completed only one.

Form W–3 is not required in this example because Mary had only one employee. If she h two or more employees, Mary would send Cop of the Forms W–2 to the Social Security Admin tration with Form W–3, *Transmittal of Income a Tax Statements*. Mary would follow the instructions that came with the Form W–3. The form is a summary of the attached Forms W–2.

Example 2: FUTA (Form 940–EZ)

Note. Form 940–EZ for 1991 was not availa when this publication was printed. This illustrati is for tax year ***1990*** and uses the 1990 Form 940–EZ.

Don and Judy Scott work and keep up a hom for themselves and their young child. They hirec Sara Green as a housekeeper to work Monday through Friday, looking after the child, preparing meals, and doing housework. She worked for th Scotts all year and was paid $1,000 a month.

Since Don and Judy paid wages of over $1,00 in at least one quarter in 1990, they must file a 1990 Form 940–EZ or Form 940 by January 31, 1991. Don and Judy determined they could use Form 940–EZ. Judy contacted the state employment office, which issued a state reportir number and sent her the required state forms. T Scotts were assigned the state's employer contr bution rate of 2.4%. (This rate may vary from sta to state.) They filed the state returns on time anc paid the state tax in full. Their total state unemployment tax for 1990 was $288 (.024 × $3,000 quarter = $72 for each of the four quarters).

1) On Form 940–EZ, line A, Don entered the total contributions paid to the state during th year ($288). On line B, he entered the state and the state reporting number.
2) In Part I, line 1, he entered the total wages paid to Sara Green ($12,000). On lines 3 anc 4, he entered $5,000 (the amount of wages paid over $7,000, the maximum amount subject to FUTA tax). On line 5, he entered $7,000 ($12,000 − $5,000). On line 6, he multiplied $7,000 by .008 and entered $56 or line 6 and on line 8.
3) Since the Scotts owed less than $100, they did not have to complete Part II. Don signed and dated the return and enclosed a check for $56 on which he wrote the Scotts' federal employer identification number and "1990 Form 940–EZ." These were mailed to the Internal Revenue Service Center where Form 942 was filed.

Example 3: FUTA (Form 940), FICA, and Federal Income Tax Withholding

Note. Form 940 for 1991 was not available when this publication was printed. This illustration is for tax year ***1990*** and uses the 1990 Form 942 and Form W–2.

George and Susan Adams moved from California to Texas at the end of March 1990. They paid FICA tax from January 2, 1990, to March 30, 1990, on their housekeeper in California. They gave her a completed Form W–2 on her last day with them. (Her Form W–2 is not illustrated.)

They paid state unemployment taxes to both California and Texas. Since they paid unemployment taxes in more than one state in 1990, they were not eligible to file Form 940–EZ and must file Form 940 to report their federal unemployment tax.

On April 2, 1990, George and Susan Adams hired Pat Jones as a housekeeper and babysitter. They paid her $200 at the end of each week. Pat requested income tax withholding, and George and Susan agreed to it. Pat claimed single status and one withholding allowance on her Form W–4.

1) George and Susan filed Form 942 for ***each*** quarter in 1990. For the second quarter, they filed the illustrated Form 942 on July 31, 1990. George entered $2,600 ($200 × 13 weeks) on line 1 of Form 942 as the total wages paid during the quarter. He entered the social security taxes of $397.80 ($2,600 × 15.3%) on line 2. George entered the $273 of federal income tax they withheld on line 3. George and Susan figured this withholding based on the Form W–4 that Pat gave them and the *Single Persons—Weekly Payroll Period Table* in Publication 15.

2) The IRS automatically sent George and Susan Forms W–2 and W–3 near the end of the year. George fills out Form W–2, following the instructions that came with the forms. George gives Pat her copies of Form W–2 by January 31, 1991. He sends Copy A of Forms W–2 for the two employees he had during the year along with Form W–3 to the Social Security Administration by February 28, 1991.

3) Because they paid at least $1,000 in cash wages in a calendar quarter, George and Susan are liable for federal unemployment tax and must file Form 940. They are also liable for state unemployment taxes. Upon hiring each of their employees, Susan contacted the state employment tax offices. Each state sent them a state reporting number and an experience rate of 5.4%. Susan was told that the wages they paid both employees were not exempt from state employment tax. George and Susan filed their state unemployment tax returns each quarter and paid the taxes on time. Their total state unemployment tax for the year is $518.40 (taxable wages of $2,600 in California and $7,000 in Texas multiplied by .054). George checks the "Yes" box for question A and the "No" box for question B.

4) George then completes Part I of Form 940. He enters the total wages for both employees of $10,400 ($200 × 52 weeks) on line 1. Since none of their payments were exempt, George makes no entry on line 2. Because their total wage payments to Pat were more than $7,000, George enters $800, the excess over $7,000 of wages paid to Pat on line 3. He also enters $800 on line 4. This amount is exempt from tax. On line 5, he enters the difference between line 1 and line 4.

5) Since George checked the "No" box to question B, he must figure his FUTA tax in Part III. He enters his gross FUTA tax of $595.20 on line 1. This is 6.2% of $9,600, the total taxable wages on line 5 of Part I. He enters the maximum credit, $518.40 (5.4% of $9,600) on line 2. The credit allowable on line 3 is also $518.40, the smaller of the amount on line 3 or the amount from Part V (see item (6) below). The total FUTA tax is $76.80, the difference between the gross FUTA tax on line 1 and the allowable credit on line 3. This amount is entered on line 4 and, since George and Susan were not required to make any FUTA tax deposits, again on line 6. This is the amount they owe for the year.

6) George must also complete Part V because he checked "No" to question B. He enters all the information concerning the state unemployment taxes paid to California and Texas.

7) George signs and dates Form 940 and sends it and a check for $76.80 to the same Internal Revenue Service Center where he sent the Forms 942. George mails this by January 31, 1991. George writes their employer identification number, the tax period, and the tax form number on the check.

Form **942**
(Rev. January 1991)
Department of the Treasury
Internal Revenue Service

Employer's Quarterly Tax Return for Household Employees

(For Social Security and Withheld Income Taxes)

OMB No. 1545-0034
Expires 09-30-93

KEEP FOR YOUR RECORDS

Name MARY BROWN Date quarter ended MARCH 31, 1991

Address 21 OAK ST, MIAMI, FL 33329 Employer identification number NONE

IMPORTANT: Keep this and a copy of each related schedule or statement. Enter on this copy your name, address, employer identification number, and the period for which you are filing the return.
Make check or money order payable to, and mail to, the Internal Revenue Service.

Social security and Medicare taxes are due for each household employee to whom you paid cash wages of $50 or more in the calendar quarter covered by this return. For income tax withholding, see page 4.

DRAFT (AS OF 12-31-90)

1 Total cash wages subject to social security taxes (see instructions on page 4)	1	455	00
2 Social security taxes (multiply line 1 by 12.40% (.1240))		2	56 42
3 Total cash wages subject to Medicare taxes (see instructions on page 4)	3	455	00
4 Medicare taxes (multiply line 3 by 2.90% (.0290))		4	13 20
5 Federal income tax withheld (if requested by your employee)		5	-0-
6 Total taxes (add lines 2, 4 and 5)		6	69 62
7 Advance earned income credit (EIC) payments **ONLY**, if any (see *Advance EIC Payments on page 3*)		7	-0-
8 Total taxes due (subtract line 7 from line 6). Pay to the Internal Revenue Service		8	69 62

Under the penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of employer ▶ Mary Brown DRAFT (AS OF 12-31-90) Date ▶ 4-30-91

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1 Control number		OMB No. 1545-0008			
2 Employer's name, address, and ZIP code MARY BROWN 21 OAK STREET MIAMI, FL 33329			6 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Subtotal ☐ Deferred compensation ☐ Void ☐		
			7 Allocated tips	8 Advance EIC payment	
			9 Federal income tax withheld	10 Wages, tips, other compensation 1,785.00	
3 Employer's identification number 10-1234567	4 Employer's state I.D. number		11 Social security tax withheld 110.67	12 Social security wages 1,785.00	
5 Employee's social security number 123-00-4567			13 Social security tips	14 Medicare wages and tips 1,785.00	
19 Employee's name, address and ZIP code HELEN R. SMITH 19 PINE AVENUE MIAMI, FL 33329			15 Medicare tax withheld 25.88	16 Nonqualified plans	
			17 See instrs. for Box 17	18 Other	
20	21		22 Dependent care benefits	23 Benefits included in Box 10	
24 State income tax	25 State wages, tips, etc.	26 Name of state	27 Local income tax	28 Local wages, tips, etc.	29 Name of locality

Copy B To be filed with employee's FEDERAL tax return

Department of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

This information is being furnished to the Internal Revenue Service

Form **940-EZ**
Department of the Treasury
Internal Revenue Service

Employer's Annual Federal Unemployment (FUTA) Tax Return

OMB No. 1545-1110

1990

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Calendar year 1990

If incorrect, make any necessary changes.

Name (as distinguished from trade name)
Donald M. & Judith T. Scott

Trade name, if any

Address and ZIP code
432 Evergreen Avenue
New Haven, CT 06511

Employer identification number
10 - 7654321

Follow the chart under "Who Can Use Form 940-EZ" on page 2. If you cannot use Form 940-EZ, you must use Form 940 instead.

A Enter the amount of contributions paid to your state unemployment fund. (See instructions for line A on page 4.) . . . ▶ $ 288 | 00

B (1) Enter the name of the state where you have to pay contributions . . . . . ▶ CONNECTICUT

(2) Enter your state reporting number(s) as shown on state unemployment tax return. ▶ 2345-67890

If you will not have to file returns in the future, write "Final" here (see *Who Must File a Return* on page 2) and sign the return. ▶

Part I Taxable Wages and FUTA Tax

1	Total payments (including payments shown on lines 2 and 3) during the calendar year for services of employees . .	1	12,000	00
2	Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ▶ — Amount paid: -0-	2		
3	Payments for services of more than $7,000. Enter only amounts over the first $7,000 paid to each employee. Do not include any exempt payments from line 2 . . . . . Amount paid: 5,000 00	3		
4	Total exempt payments (add lines 2 and 3)	4	5,000	00
5	**Total taxable wages** (subtract line 4 from line 1) . . . . . ▶	5	7,000	00
6	**FUTA tax.** Multiply the wages on line 5 by .008 and enter here. (If the result is over $100, also complete Part II.) . .	6	56	00
7	Total FUTA tax deposited for the year, including any overpayment applied from a prior year (from your records) . .	7	-0-	
8	**Amount you owe** (subtract line 7 from line 6). This should be $100 or less. Pay to IRS . . . . . ▶	8	56	00
9	**Overpayment** (subtract line 6 from line 7). Check if it is to be: ☐ Applied to next return, or ☐ Refunded. . ▶	9		

Part II Record of Quarterly Federal Unemployment Tax Liability (Do not include state liability.) Complete only if line 6 is over $100.

Quarter	First (Jan. 1 – Mar. 31)	Second (Apr. 1 – June 30)	Third (July 1 – Sept. 30)	Fourth (Oct. 1 – Dec. 31)	Total for Year
Liability for quarter					

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Signature ▶ Donald M. Scott Title (Owner, etc.) ▶ Employer Date ▶ 1-31-91

For Paperwork Reduction Act Notice, see page 2.

Form **940-EZ** (1990)

Form **942** (Rev. October 1990)
Department of the Treasury
Internal Revenue Service

4444

Employer's Quarterly Tax Return for Household Employees

(For Social Security and Withheld Income Taxes)

OMB No. 1545-0034
Expires 09-30-93

Your name, address, employer identification number, and calendar quarter of return. (If not correct, please change.)

Name: George M. & Susan A. Adams
Address and ZIP code: 718 Poplar Road, Austin, TX 78700

Date quarter ended: June 30, 1990
Employer identification number: - NONE

If address is different from prior return, check here. ☐

FOR IRS USE ONLY

Social security taxes are due for each household employee to whom you paid cash wages of $50 or more in the calendar quarter covered by this return. For income tax withholding, see page 4.

1 Total cash wages subject to social security taxes (see instructions on page 4)	1	2,600	00
2 Social security taxes (multiply line 1 by 15.30% (.1530))	2	397	80
3 Federal income tax withheld (if requested by your employee)	3	273	00
4 Total taxes (add lines 2 and 3)	4	670	80
5 Advance earned income credit (EIC) payments **ONLY**, if any (see *Advance EIC Payments* on page 3)	5		
6 Total taxes due (subtract line 5 from line 4). Pay to the Internal Revenue Service	6	670	80

If you will **NOT** need to file Form 942 in the future, check here ☐ **If no tax is due, write NONE on line 6.** ▲

Important: You **MUST** give a Form W-2 to each employee and file Copy A with the **Social Security Administration**—see page 4. Send Form 942 and your payment **ONLY** to your **Internal Revenue Service Center** (see *Where To File* on page 4).

Under the penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of employer ▶ George M. Adams Date ▶ 7-31-90

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1 Control number: 22222 — For Paperwork Reduction Act Notice, see separate instructions (OMB No. 1545-0008) — For Official Use Only ▶

2 Employer's name, address, and ZIP code:
George M. & Susan A. Adams
718 Poplar Road
Austin, TX 78700

6 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☑ Subtotal ☐ Deferred compensation ☐ Void ☐

7 Allocated tips

8 Advance EIC payment

9 Federal income tax withheld: 819.00

10 Wages, tips, other compensation: 7,800.00

3 Employer's identification number: 10-9876543

4 Employer's state I.D. number: 000000-1

11 Social security tax withheld: 596.70

12 Social security wages: 7,800.00

5 Employee's social security number: 123-00-1234

13 Social security tips

14 Nonqualified plans

19a Employee's name (first, middle, last): Patricia S. Jones

15 Dependent care benefits

16 Fringe benefits incl. in Box 10

251 Magnolia Way
Austin, TX 78700

19b Employee's address and ZIP code

17 See Instr. for Forms W-2/W-2P

18 Other

20	21	22	23

24 State income tax	25 State wages, tips, etc.	26 Name of state	27 Local income tax	28 Local wages, tips, etc.	29 Name of locality

Copy A For Social Security Administration — Dept. of the Treasury—Internal Revenue Service

Form **W-2 Wage and Tax Statement 1990**

Form **940**
Department of the Treasury
Internal Revenue Service

Employer's Annual Federal Unemployment (FUTA) Tax Return

▶ For Paperwork Reduction Act Notice, see page 2.

OMB No 1545-0028

1990

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If incorrect, make any necessary change. ▶

Name (as distinguished from trade name)
George M. & Susan Adams

Trade name, if any

Address and ZIP code
718 Poplar Road
Austin, TX 78700

Calendar year
1990

Employer identification number
10 - 9876543

A Did you pay all required contributions to state unemployment funds by the due date of Form 940? (See instructions if none required.) ☑ Yes ☐ No
If you checked the "Yes" box, enter the amount of contributions paid to state unemployment funds ▶ $ 518 | 40

B Are you required to pay contributions to only one state? ☐ Yes ☑ No
If you checked the "Yes" box: (1) Enter the name of the state where you are required to pay contributions ▶
(2) Enter your state reporting number(s) as shown on state unemployment tax return. ▶

C If any part of wages taxable for FUTA tax is exempt from state unemployment tax, check the box. (See the Specific Instructions on page 4.) ☐
Note: *If you checked the "Yes" boxes in both questions A and B and did not check the box in C above, you may be able to use Form 940-EZ.*

If you will not have to file returns in the future, write "Final" here (see general instruction "Who Must File") and sign the return. ▶

Part I Computation of Taxable Wages (to be completed by all taxpayers)

1	Total payments (including exempt payments) during the calendar year for services of employees		1	10,400 00
2	Exempt payments. (Explain each exemption shown, attaching additional sheets if necessary.) ▶	Amount paid: 2		
3	Payments for services of more than $7,000. Enter only the excess over the first $7,000 paid to individual employees not including exempt amounts shown on line 2. Do not use the state wage limitation.	3 800 00		
4	Total exempt payments (add lines 2 and 3)		4	800 00
5	**Total taxable wages** (subtract line 4 from line 1). (If any part is exempt from state contributions, see instructions.) ▶		5	9,600 00

Part II Tax Due or Refund (Complete if you checked the "Yes" boxes in both questions A and B and did not check the box in C above.)

1	**Total FUTA tax.** Multiply the wages in Part I, line 5, by .008 and enter here	1	
2	Total FUTA tax deposited for the year, including any overpayment applied from a prior year (from your records)	2	
3	**Balance due** (subtract line 2 from line 1). This should be $100 or less. Pay to IRS ▶	3	
4	**Overpayment** (subtract line 1 from line 2). Check if it is to be: ☐ **Applied to next return, or** ☐ **Refunded** ▶	4	

Part III Tax Due or Refund (Complete if you checked the "No" box in either question A or B or you checked the box in C above. Also complete Part V.)

1	Gross FUTA tax. Multiply the wages in Part I, line 5, by .062		1	595 20
2	Maximum credit. Multiply the wages in Part I, line 5, by .054	2 518 40		
3	**Credit allowable:** Enter the smaller of the amount in Part V, line 11, or Part III, line 2	3 518 40	4	76 80
4	**Total FUTA tax** (subtract line 3 from line 1)		5	
5	Total FUTA tax deposited for the year, including any overpayment applied from a prior year (from your records)		6	76 80
6	**Balance due** (subtract line 5 from line 4). This should be $100 or less. Pay to IRS ▶		7	
7	**Overpayment** (subtract line 4 from line 5). Check if it is to be: ☐ **Applied to next return, or** ☐ **Refunded** ▶			

Part IV Record of Quarterly Federal Tax Liability for Unemployment Tax (Do not include state liability.)

Quarter	First	Second	Third	Fourth	Total for Year
Liability for quarter					

Part V Computation of Tentative Credit (Complete if you checked the "No" box in either question A or B or you checked the box in C above—see instructions.)

Name of state	State reporting number(s) as shown on employer's state contribution returns	Taxable payroll (as defined in state act)	State experience rate period 4 From—	To—	State experience rate	Contributions if rate had been 5.4% (col. 3 x .054)	Contributions payable at experience rate (col. 3 x col. 5)	Additional credit (col. 6 minus col. 7) If 0 or less, enter 0	Contributions actually paid to the state
1	2	3			5	6	7	8	9
CA	000000 - 89	2,600	1-2-90	3-31-90	5.4	140.40	140.40	-0-	140.40
TX	000000 - 34	7,000	4-2-90	12-31-90	5.4	378.00	378.00		378.00
10 Totals ▶								-0-	518.40

11 Total tentative credit (add line 10, columns 8 and 9 only—see instructions for limitations) ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was or is to be deducted from the payments to employees.

Signature ▶ George M. Adams Title (Owner, etc.) ▶ Employer Date ▶ 1-31-91

Form **940** (1990)

9

1991 Employee Social Security (6.2%) Tax Deduction Table. (See Circular E for income tax withholding tables.)

Note: *You may use this table to figure how much employee social security tax to deduct from each wage payment. For example, if you pay total wages of $180 during the quarter, the employee tax is $11.16 ($6.20 tax for $100, plus $4.96 for $80 wages). The tax you report on Form 942, line 2, would be $22.32 ($180 x .1240 (6.2% employee tax plus 6.2% employer tax)).*

If wage payment is—	The employee tax to be deducted is—	If wage payment is—	The employee tax to be deducted is—	If wage payment is—	The employee tax to be deducted is—	If wage payment is—	The employee tax to be deducted is—	If wage payment is—	The employee tax to be deducted is—
$ 1.00	$ .06	$21.00	$1.30	$41.00	$2.54	$61.00	$3.78	$81.00	$5.02
2.00	.12	22.00	1.36	42.00	2.60	62.00	3.84	82.00	5.08
3.00	.19	23.00	1.43	43.00	2.67	63.00	3.91	83.00	5.15
4.00	.25	24.00	1.49	44.00	2.73	64.00	3.97	84.00	5.21
5.00	.31	25.00	1.55	45.00	2.79	65.00	4.03	85.00	5.27
6.00	.37	26.00	1.61	46.00	2.85	66.00	4.09	86.00	5.33
7.00	.43	27.00	1.67	47.00	2.91	67.00	4.15	87.00	5.39
8.00	.50	28.00	1.74	48.00	2.98	68.00	4.22	88.00	5.46
9.00	.56	29.00	1.80	49.00	3.04	69.00	4.28	89.00	5.52
10.00	.62	30.00	1.86	50.00	3.10	70.00	4.34	90.00	5.58
11.00	.68	31.00	1.92	51.00	3.16	71.00	4.40	91.00	5.64
12.00	.74	32.00	1.98	52.00	3.22	72.00	4.46	92.00	5.70
13.00	.81	33.00	2.05	53.00	3.29	73.00	4.53	93.00	5.77
14.00	.87	34.00	2.11	54.00	3.35	74.00	4.59	94.00	5.83
15.00	.93	35.00	2.17	55.00	3.41	75.00	4.65	95.00	5.89
16.00	.99	36.00	2.23	56.00	3.47	76.00	4.71	96.00	5.95
17.00	1.05	37.00	2.29	57.00	3.53	77.00	4.77	97.00	6.01
18.00	1.12	38.00	2.36	58.00	3.60	78.00	4.84	98.00	6.08
19.00	1.18	39.00	2.42	59.00	3.66	79.00	4.90	99.00	6.14
20.00	1.24	40.00	2.48	60.00	3.72	80.00	4.96	100.00	6.20

1991 Employee Medicare (1.45%) Tax Deduction Table. (See Circular E for income withholding tables.)

Note: *You may use this table to figure how much employee medicare tax to deduct from each wage payment. For example, if you pay total wages of $180 during the quarter, the employee tax is $2.61 ($1.45 tax for $100, plus $1.16 for $80 wages.) The tax you report on Form 942, line 4, would be $5.22 ($180 x .029 (1.45% employee tax plus 1.45% employer tax)).*

If wage payment is—	The employee tax to be deducted is—	If wage payment is—	The employee tax to be deducted is—	If wage payment is—	The employee tax to be deducted is—	If wage payment is—	The employee tax to be deducted is—	If wage payment is—	The employee tax to be deducted is—
$ 1.00	$ .01	$21.00	$ .30	$41.00	$ .59	$61.00	$ .88	$81.00	$1.17
2.00	.03	22.00	.32	42.00	.61	62.00	.90	82.00	1.19
3.00	.04	23.00	.33	43.00	.62	63.00	.91	83.00	1.20
4.00	.06	24.00	.35	44.00	.64	64.00	.93	84.00	1.22
5.00	.07	25.00	.36	45.00	.65	65.00	.94	85.00	1.23
6.00	.09	26.00	.38	46.00	.67	66.00	.96	86.00	1.25
7.00	.10	27.00	.39	47.00	.68	67.00	.97	87.00	1.26
8.00	.12	28.00	.41	48.00	.70	68.00	.99	88.00	1.28
9.00	.13	29.00	.42	49.00	.71	69.00	1.00	89.00	1.29
10.00	.15	30.00	.44	50.00	.73	70.00	1.02	90.00	1.31
11.00	.16	31.00	.45	51.00	.74	71.00	1.03	91.00	1.32
12.00	.17	32.00	.46	52.00	.75	72.00	1.04	92.00	1.33
13.00	.19	33.00	.48	53.00	.77	73.00	1.06	93.00	1.35
14.00	.20	34.00	.49	54.00	.78	74.00	1.07	94.00	1.36
15.00	.22	35.00	.51	55.00	.80	75.00	1.09	95.00	1.38
16.00	.23	36.00	.52	56.00	.81	76.00	1.10	96.00	1.39
17.00	.25	37.00	.54	57.00	.83	77.00	1.12	97.00	1.41
18.00	.26	38.00	.55	58.00	.84	78.00	1.13	98.00	1.42
19.00	.28	39.00	.57	59.00	.86	79.00	1.15	99.00	1.44
20.00	.29	40.00	.58	60.00	.87	80.00	1.16	100.00	1.45

DRAFT AS OF (12-31-90)

List of Tax Publications for Business Taxpayers

General Guides

1 ..... Your Rights as a Taxpayer
17 ..... Your Federal Income Tax (For Individuals)
225 ..... Farmer's Tax Guide
334 ..... Tax Guide for Small Business
509 ..... Tax Calendars for 1991
553 ..... Highlights of 1990 Tax Changes
595 ..... Tax Guide for Commercial Fishermen
910 ..... Guide to Free Tax Services

Employer's Guides

15 ..... Employer's Tax Guide (Circular E)
51 ..... Agricultural Employer's Tax Guide (Circular A)
80 ..... Federal Tax Guide for Employers in the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands (Circular SS)

Specialized Publications

349 ..... Federal Highway Use Tax on Heavy Vehicles
378 ..... Fuel Tax Credits and Refunds
463 ..... Travel, Entertainment, and Gift Expenses
505 ..... Tax Withholding and Estimated Tax
510 ..... Excise Taxes for 1991
515 ..... Withholding of Tax on Nonresident Aliens and Foreign Corporations
517 ..... Social Security for Members of the Clergy and Religious Workers
527 ..... Residential Rental Property
533 ..... Self-Employment Tax
534 ..... Depreciation
535 ..... Business Expenses
536 ..... Net Operating Losses
537 ..... Installment Sales
538 ..... Accounting Periods and Methods
541 ..... Tax Information on Partnerships
542 ..... Tax Information on Corporations
544 ..... Sales and Other Dispositions of Assets
551 ..... Basis of Assets
556 ..... Examination of Returns, Appeal Rights, and Claims for Refund
557 ..... Tax-Exempt Status for Your Organization
560 ..... Retirement Plans for the Self-Employed
561 ..... Determining the Value of Donated Property
578 ..... Tax Information for Private Foundations and Foundation Managers
583 ..... Taxpayers Starting a Business
586A ... The Collection Process (Income Tax Accounts)
587 ..... Business Use of Your Home
589 ..... Tax Information on S Corporations
594 ..... The Collection Process (Employment Tax Accounts)
597 ..... Information on the United States-Canada Income Tax Treaty
598 ..... Tax on Unrelated Business Income of Exempt Organizations
686 ..... Certification for Reduced Tax Rates in Tax Treaty Countries
908 ..... Bankruptcy and Other Debt Cancellation
909 ..... Alternative Minimum Tax for Individuals
911 ..... Tax Information for Direct Sellers
917 ..... Business Use of a Car
924 ..... Reporting of Real Estate Transactions to IRS
925 ..... Passive Activity and At-Risk Rules
926 ..... Employment Taxes for Household Employers
937 ..... Business Reporting (Employment Taxes and Information Returns)
1544 ... Reporting Cash Payments of Over $10,000

Spanish Language Publications

1S ..... Derechos del Contribuyente
179 ..... Guía Contributiva Federal Para Patronos Puertorriqueños (Circular PR)
556S ..... Revisión de las Declaraciones de Impuesto, Derecho de Apelación y Reclamaciones de Reembolsos
579S ..... Cómo Preparar la Declaración de Impuesto Federal
586S ..... Proceso de Cobro (Deudas del Impuesto Sobre Ingreso)
594S ..... Proceso de Cobro (Deudas del Impuesto por Razón del Empleo)
850 ..... English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service

How to Get IRS Forms and Publications

You can order tax forms and publications from the IRS Forms Distribution Center for your state at the address below. Or, if you prefer, you can photocopy tax forms from reproducible copies kept at many participating public libraries. In addition, many of these libraries have reference sets of IRS publications which you can read or copy.

If you are located in:	Send to "Forms Distribution Center" for your state
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Rancho Cordova, Ca. 95743-0001
Alabama, Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Tennessee, Texas, Wisconsin	P.O. Box 9903, Bloomington, IL 61799
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	P.O. Box 25866, Richmond, VA 23289

Foreign Addresses—Taxpayers with mailing addresses in foreign countries should send their requests for forms and publications to: Forms Distribution Center, P.O. Box 25866, Richmond, VA 23289; Forms Distribution Center, Rancho Cordova, Ca. 95743-0001, whichever is closer.

Puerto Rico—Forms Distribution Center, P.O. Box 25866, Richmond, VA 23289

Virgin Islands—V.I. Bureau of Internal Revenue, Lockharts Garden, No. 1A, Charlotte Amalie, St. Thomas, VI 00802

*U.S. Government Printing Office: 1990 — 282-015/20029

Detach at This Line

Order blank—We will send you 2 copies of each form and 1 copy of each set of instructions or publication you circle. Please cut the order blank on the dotted line above and **be sure to print or type your name and address accurately on the bottom portion.** This will be the label used to return material to you. Enclose this order blank in your own envelope and address your envelope to the IRS address shown above for your state. To help reduce waste, please order only the forms, instructions, and publications you think you will need to prepare your return. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper listing the additional forms and publications you may need. Be sure to allow 2 weeks to receive your order.

1040	1040EZ	Schedule R (1040) & Instructions	2441 & Instructions	8582 & Instructions	Pub. 508	Pub. 553	
Instructions for 1040 & Schedules	Instructions for 1040EZ	Schedule SE (1040)	3468 & Instructions	8822	Pub. 521	Pub. 590	
1040A	Schedules A&B (1040)	1040-ES (1991)	3903 & Instructions	Pub. 1	Pub. 523	Pub. 910	
Instructions for 1040A, Sch. 1&2	Schedule C (1040)	1040X & Instructions	4562 & Instructions	Pub. 17	Pub. 525	Pub. 917	
Schedule 1 (1040A)	Schedule D (1040)	2106 & Instructions	4868	Pub. 334	Pub. 527	Pub. 929	
Schedule 2 (1040A)	Schedule E (1040)	2119 & Instructions	8283 & Instructions	Pub. 463	Pub. 529		
Schedule 3 (1040A) & Instructions	Schedule F (1040)	2210 & Instructions	8332	Pub. 505	Pub. 545		

Internal Revenue Service

Name
Number and street
City or town, State, and ZIP code